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Attorneys for Defendant Ahava of California, LLC

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

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SIGNATURE BANK, :  
: .  
: .  
Plaintiff, : 08 Civ. 3893 (NRB)  
- against - :  
: .  
: .  
AHAVA FOOD CORP., LEWIS COUNTY DAIRY :  
CORP., ST. LAWRENCE FOOD CORP. d/b/a PRIMO :  
FOODS, YONI REALTY, LLC, SCHWARTZ AND :  
SONS QUALITY DISTRIBUTORS, INC., MOISE :  
BANAYAN, ANA BANAYAN a/k/a CHANA :  
BANAYAN, REBECCA BANAYAN a/k/a REBECCA :  
BARIMYAN a/k/a REBECCA BANAYAN- :  
LIEBERMAN, FARIBORZ BANAYAN a/k/a AARON :  
BANAYAN, RUBEN BEITYAKOV, ARI KATZ, :  
AHAVA OF CALIFORNIA, LLC d/b/a AHAVA :  
NATIONAL FOOD DISTRIBUTOR and NORTH :  
COUNTRY MANUFACTURING, and JOHN DOE :  
COMPANIES 1 through 10, :  
: .  
: .  
Defendants. :  
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**DECLARATION OF ROBERT FRIEDBAUER IN OPPOSITION TO MOTION  
FOR APPOINTMENT OF RECEIVER AND PRELIMINARY INJUNCTION**

I, Robert Friedbauer, declare:

1. Each fact contained in this declaration is within my personal knowledge, and if called upon to testify as to any matter herein, I could and would competently do so.
2. I have been a certified public accountant ("CPA") for approximately 30 years.
3. In my capacity as a CPA, I prepared defendant of Ahava of California, LLC's ("Ahava CA") 2006 tax return ("the Return"). As of the time that I had prepared the Return, I had reviewed certain buy out documents reflecting that in or about 2005, Moise Banayan ("Moise") sold his membership interest in Ahava CA to Fariborz Banayan and that Moise had the option to repurchase his interest. Based upon these documents, I concluded that it was appropriate for the Return to identify Moise as a member of Ahava CA for tax purposes. Accordingly, I prepared the Return to reflect that Moise was still a member of Ahava CA for tax purposes, which I advised Ahava CA to sign and file.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this declaration was executed in Teaneck, New Jersey on on May 20, 2008.



Robert Friedbauer